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of the entire value of that structure. Hopefully, the affect will be to increase the assessed value of many of these homes that under the current condition, under what I consider to be our antiquated tax policy of punishing these people for improving their land immediately and, therefore, discouraging them from doing it, we are forcing a decline of the assessed value where this would encourage an increase of the assessed value with a result of the value to the counties over the long haul.

SENATOR MARVEL: One other point. You are not limiting, by virtue of this constitution, improvement of property to a certain area. As I understand this housing would be all over, for instance in my area Hastings, all over Hastings would be limited just to one section.

SENATOR CAVANAUGH: That's correct. It would apply to any blighted or deterioated single-family dwelling structure, wherever that might be.

SENATOR SAVAGE: I have a number of lights on. Just following order Senators Anderson, Swigart, Mahoney and Kremer. Senator Cope you had your light on. Did you wish to speak? Chair recognizes Senator Anderson.

SENATOR ANDERSON: Mr. President, members of the Legislature, I noted on the committee report that was turned in with this bill that the only opposition to the bill came from the County Officials Association. I'm sure that the source of their opposition was their fear of either tax loss or, I think another primary fear is their fear of the administrative problems that would be connected with this. My own reaction to this, as a former county official, is that these are duties that county officials are going to have to accept in their coming of age in their developing the administrative expertise to be able to deal with the complex modern world. I think that this should be looked upon by county officials, not as a threat of additional work, or as some kind of headache, but rather as a challenge to adapt their system of government to the realities of modern government. I don't think this is a legitimate criticism. As I go around my own legislative district I hear a lot of people saying comments about the fact that our tax system discourages development of some of these delapidated, blighted homes, that Senator Cavanaugh has been talking about in his bill. There really is no reason for an owner of one of these homes to do any kind of improving at all because the tax system words as a depressing factor in their building these homes up. I think what Senator Cavanaugh is proposing with this bill is a very good proposal. I personally don't think that it's going to result in a significant tax loss. I think there is a very real possibility that the end result, over a long period of time, is going to be a tax increase to our local governments. I want to support the bill for these reasons.

SENATOR SAVAGE: The Chair recognizes Senator Swigart.

SENATOR SWIGART: Mr. Chairman, having worked with this type of housing in the city of Omaha for many years, and coming in contact with I guess hundreds of people regarding such type of housing, I would like to give Senator Lewis and